भारत सरकार **GOVERNMENT OF INDIA**
रेल मंत्रालय **MINISTRY OF RAILWAYS**
रेलवे बोर्ड **(RAILWAY BOARD)**

RBA No. 118/2018

No. 2017/AC-II/3/2 **New Delhi**, dated 5.11.2018

1. **General Managers/FA&CAOs etc (As per standard List I)**
2. **All attached offices/Subordinates offices (As per standard List II**

Sub: ACS No. 50 and 51 modifying Appendix IV - List of Major and Minor Heads of Accounts of Indian Railways Code for the Accounts Department PART – I (merger of Plan Heads).

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A Committee of EDs was constituted by Board to examine the possibility of merger of some of the Plan Heads under Demand 16 to rationalise the process of booking and expenditure. The proposed recommendations were sent to CGA after Board's approval for modification of Plan Head in list of Major and Minor Heads of Accounts w.e.f. 2019-2020.

The matter has been examined in CGA in consultation with C&AG and necessary changes have been made in the List of Major and Minor Heads of Accounts vide CGA's letter no. T-14018/07/2014/MH 5002 & 5003/Codes/490-499 dated 16.10.2018. Accordingly, ACS No. 50 & 51 modifying Appendix IV of Indian Railways code for the Accounts Department - Part – I, (Second Reprint) 1997 is placed below.

Contents of the correction slip may please be circulated suitably.

Kindly acknowledge receipt.

DA: As above.

(Sanjeev Sharma)
Director Finance/Accounts
Railway Board

Copy to:

1. Controller General of Accounts, Dept of Expenditure, M/o Finance, Mahalekha Niyantrak Bhawan, E-Block, GPO Complex, INA, New Delhi - 110023
2. Dy. C&AG of India (Railways, Room No. 224, Rail Bhawan, New Delhi. (with 45 spare copies)
3. EDF(X)-I, EDEE(M), EDW(P), EDF(B)
4. AC I (Comp), AC-III (6 Copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts office.

(Sanjeev Sharma)
Director Finance/Accounts
Railway Board

Misc - ACS-122
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Advance Correction Slip No. 50

INDIAN RAILWAYS CODE FOR THE ACCOUNTS DEPARTMENT -

Part – I, (Second Reprint) 1997

APPENDIX IV

i. Insert the new Sub-Major, Minor Heads below the existing Sub-Major Head '02 - Capital Free of Dividend Liability' under SECTION II—MAJOR AND MINOR HEADS OF RAILWAY CAPITAL CONSOLIDATED FUND—CAPITAL PUBLIC DEBT-LOANS ETC. Expenditure Heads (Capital Accounts) C. Capital Account of Economic Services Capital Account of Railway:

Major Head: 5002 Capital Outlay on Indian Railways-Commercial Lines

Sub-Major Head: **03 Capital Outlay**

Minor Head:

101 Manufacturing Suspense
102 Rolling Stock
103 Track Renewals
104 Bridge Works
105 Electrification Projects
106 Other Electrical Works including Traction Distribution Works
107 Machinery and Plant
108 Workshops including Production Units
109 Staff Welfare **(2)**
110 Passenger & other Railway Users' Amenities
111 Signalling and Telecommunication Works
112 Other Specified Works
113 Computerisation
114 Railway Research
115 New Lines
116 Restoration of Dismantled Lines
117 Traffic Facilities – Yard Remodelling and Others
118 Road Safety Works – Conversion of Unmanned Level Crossings into Manned Level Crossings
119 Road Safety Works – Conversion of Level Crossings into road over Bridges/Road under Bridge
120 Gauge Conversion
121 Doubling
122 Metro Transport Project.
190 Investment in PSU/JV/SPV etc. (Government & Non Government)
700 Miscellaneous Advances
799 Stores Suspense
901 Deduct – Credit including Receipt on Capital Account
902 Deduct – Amount met from Railway Depreciation Reserve Fund

903 Deduct- Amount met from Railway Development Fund
905 Deduct – Amount met from Railway Pension Fund
906 Deduct- Amount transferred to Major Head '3004-Open Line Works' (Revenue Works) from which the expenditure is met
907 Deduct – Amount met from Railway Capital Fund
908 Deduct – Amount met from Railway Safety Fund
909 Deduct - Amount met from Special Railway Safety Fund

(ii) Insert the following footnotes (1) and (2) below this Major Head:

(1) Sub-Major Heads '01-Capital Outlay bearing dividend Liability', 02-Capital Free of Dividend Liability' and Minor Heads thereunder will not be operational for fresh transaction w.e.f. 01.04.2019.

(2) This Minor Head will include capital expenditure on staff quarter, Medical and sanitation facilities for the welfare of staff.

(EFFECTIVE FROM 2019-20)

(Authority: Board's Letter No. 2017/AC-II/3/2 dated 5.11.2018)